



MKS Jewelry International Co., Ltd. Grievance and Whistleblowing Policy

MKS Jewelry International Co., Ltd. (MKS) expects its business partners and employees to actively uphold **good corporate governance principles, ethical standards, and the company's Code of Conduct**. MKS encourages all stakeholders to seek clarification on ethical and business conduct standards whenever in doubt. Additionally, business partners and employees are encouraged to **report any misconduct or unethical behavior** that violates MKS's ethical standards and Code of Conduct.

MKS is committed to addressing all complaints **fairly, transparently, and with due diligence**, ensuring that all parties involved are treated with fairness and respect. **All reports will be handled confidentially, and the identity of the reporter will be protected**. Whistleblowers will be safeguarded against any form of retaliation, both during and after the investigation process.

MKS Jewelry International Co., Ltd. is committed to ethical business practices and responsible sourcing in our supply chain. We provide a structured mechanism for employees, suppliers, and stakeholders to report concerns related to:

- **Conflict-Affected and High-Risk Areas (CAHRA) violations**
- **Human Rights abuses** (forced labor, child labor, discrimination, etc.)
- **Bribery, Corruption, and Fraudulent Activities**
- **Safety and Environmental violations**
- **Financial Misconduct or Unethical Business Practices**

Confidentiality & Non-Retaliation

Reports must be made in **good faith** with the reporter's identity disclosed. However, all investigations will be handled **confidentially**, ensuring that information is shared only with relevant personnel. **Retaliation against reporters is strictly prohibited**.

All reports will be assessed, investigated, and acted upon in compliance with **OECD Due Diligence, RJC, and RMI standards**. If violations are found, we will take **corrective action, up to and including termination of contracts or disciplinary measures**.

For **detailed reporting procedures and investigation handling**, visit:

☞ [Full Grievance and Whistleblowing Procedure](<https://mksjewelry.com/about-us/mks/>)

This policy is reviewed annually to ensure compliance with global ethical standards.

★ **Last Updated:** 1st March, 2025

★ **Responsible Department:** Compliance Team PeopleTeam@mksjewelry.com

Regards,

Majid ALGOUNEH, Managing Director
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